

**PART FOUR****DINING FACILITY ACCOUNTS, FILES,  
HEADCOUNT PROCEDURES, AND PRODUCTION****CHAPTER 14****DINING FACILITY ACCOUNTS AND FILES****GENERAL**

Dining facility accounts are maintained under ARCS. ARCS is used during garrison operations and during peacetime training where overnight billeting in the field is not involved. The dining facility earns a monetary allowance based on headcount and the BDFA against which food costs are charged. The ARCS is a line-item ordering, dollar-accounting system. Under ARCS, the FSS orders subsistence by item, and he must balance

expenditures against this allowance. The BDFA is computed monthly by the TISA. The dining facility account is maintained on DA Form 3980-R. The assigned FSO is responsible for ensuring that the FSS maintains all documents involving accountability accurately and efficiently. Table 14-1 (page 14-1) lists the forms used to maintain accountability for food, headcount, and cash in a dining facility.

*Table 14-1. Forms and their uses*

<b>FORMS</b>	<b>PURPOSE</b>	<b>REFERENCE</b>
DA Form 2970 (Subsistence Report and Field Ration Request)	To report number of assigned and attached personnel authorized to subsist without reimbursement. To report number of authorized personnel provided subsistence. To report issue of operational rations and box lunches. To report meals sold for cash.	AR 30-1
DA Form 3032 (Signature Headcount Sheet)	To record signatures of authorized diners from active Army, other service components, and foreign nationals.	AR 30-1
DA Form 3033 (Headcount Record)	To summarize data from DA Form 3032 and DD Forms 1544.	AR 30-1
DA Form 3034 (Production Schedule)	To report number of personnel provided subsistence. To list items to be served for each meal. To guide food service specialists on how to prepare each item. To provide food service specialists with special instructions and what to do with leftovers.	AR 30-1
DA Form 3034-1 (Sensitive and High Dollar Item Disposition)	To document the disposition of sensitive and high-dollar subsistence items.	AR 30-1

Table 14-1. Forms and their uses (continued)

FORMS	PURPOSE	REFERENCE
DA Form 3034-2-R (Disposition of Subsistence)	To compute, record, and evaluate the results of disposition of subsistence.	AR 30-1
DA Form 3161 (Request for Issue or Turn-in)	To order subsistence. To record receipt of subsistence. To document transfer of subsistence between facilities. To record turn-in of excess items. To document destruction of contaminated food. To transfer cash meal payment books between accountable officers.	AR 30-1 AR 710-2
DA Form 3234-R (Inventory Record)	To record monthly inventory.	AR 30-1
DA Form 3234-1-R (Monthly Inventory Recap Sheet)	To summarize information from DA Forms 3234-R.	AR 30-1
DA Form 3294-R (Ration Request/Issue/Turn-In Slip)	To order subsistence. To record receipt of subsistence. To provide prices for monthly inventory.	AR 30-18 AR 30-1
DA Form 3546-R (Control Record for Dining Facility-DD Form 1544)	To record issue of DD Form 1544 to headcounters or transferred with members of the facility. To record cash discrepancies resulting from errors in making change.	AR 30-1
DA Form 3953 (Purchase Request and Commitment)	To order food from commercial sources (for RC units with authorization from higher headquarters.)	AR 30-1 AR 30-18
DA Form 3980-R (Dining Facility Account Card)	To maintain the dining facility account.	AR 30-18 AR 30-1
DA Form 4697 (Department of the Army Report of Survey)	To obtain relief from accountability for losses.	AR 735-5 AR 30-1
DA Form 5309-R (Operation Ration/Box Lunch Control Sheet)	To record the issue of rations and the issue of box lunches prepared from ingredients drawn and issued from SB 10-540.	AR 30-1
DD Form 362 (Statement of Charges for Government Property Lost, Damaged, or Destroyed)	To obtain relief from accountability for losses when liability is admitted and a report of survey or AR 15-6 investigation is not required.	AR 735-5
DD Form 714 and 714E (Meal Card Control Book)	To show meal entitlements and service components of personnel.	AR 600-38

Table 14-1. Forms and their uses (continued)

FORMS	PURPOSE	REFERENCE
DD Form 1131 (Cash Collection Voucher)	To document cash turned in to the finance and accounting office (FAO). To obtain relief from accountability for losses.	AR 37-103 AR 735-5 AR 30-1
DD Form 1544 (Cash Meal Payment Book)	To record cash payments for meals served. To record the issue of cash sheets. To record cash turned in. To document cash turned in to FAO.	AR 30-1

### REVIEW AND RECONCILIATION OF ACCOUNTS

Dining facility accounts of active Army units are maintained at each facility and at the control branch of the TISA. The FA reviews dining facility accounts quarterly, during visits to the facility or when there are problems. Based on his review, the FA provides advice on how to better manage the accounts. FSSs reconcile their accounts with the TISO three times a month. If there are discrepancies, the FA may be asked to help resolve them. If accounts are out of tolerance, the FA may be called on to recommend corrective action. He may also be called on for advice when inventories show that excessive subsistence was requested by the dining facility. Contractor-operated facilities will use contractor resources and contractual remedies to resolve accountability issues.

### DELEGATING AUTHORITY

DD Form 577 (Notice of Delegation of Authority--Receipt for Supplies) identifies personnel who are authorized to sign requests and receipt for supplies. These forms must be kept up to date. When there is a change of commanders, new forms must be prepared. Units/contractors must provide the TISA with a memorandum listing those personnel authorized to request or receive subsistence. The same person will not be authorized to sign both requests and receipts unless the dining

facility has seven or less personnel assigned. See AR 30-18 for detailed instructions.

### REQUESTING SUBSISTENCE

Figure 14-1 (page 14-4) is a chart showing how to order food using the ARCS. The quantity of subsistence desired depends on specific factors. Instructions and procedures for ordering subsistence are outlined below.

#### Determine the Requirements for Each Food Item for 100 Soldiers

Requirements may be based on the Master Menu or on a locally developed menu. If the Master Menu is used, it is easy to determine how much of each food item is needed to feed 100 soldiers. SB 10-260 contains this information for each menu item. When the Master Menu offers choices among items, quantities of each choice must be adjusted to meet the preferences of the diners.

Review previous DA Forms 3034 to determine which products have been most acceptable. For example, if you are planning to serve roast beef and baked ham in the same meal, you will need 40 pounds of beef to prepare 100 servings of roast beef and 25 pounds of ham to prepare 100 servings of baked ham. If you estimate 75 percent of the diners will choose beef and 25 percent will choose ham, the requirement for 100 soldiers is 30 pounds

of beef (75 percent times 40 pounds) and 6.25 pounds of ham (25 percent times 25 pounds). Figure 14-2 (page 14-5) shows how to determine the requirement for 100 soldiers when using the Master Menu.

If local menus are developed use them and TM 10-412 to determine the requirements for 100 soldiers. The menu shows what products will be

served. TM 10-412 shows what items are needed to prepare each product and how much of each item is needed to prepare 100 portions. Compute the requirement for 100 soldiers by multiplying the requirement for 100 portions from the recipe card times the number of portions to prepare. Figure 14-3 (page 14-5) shows how to determine the requirement for 100 soldiers when you are using a local developed menu.

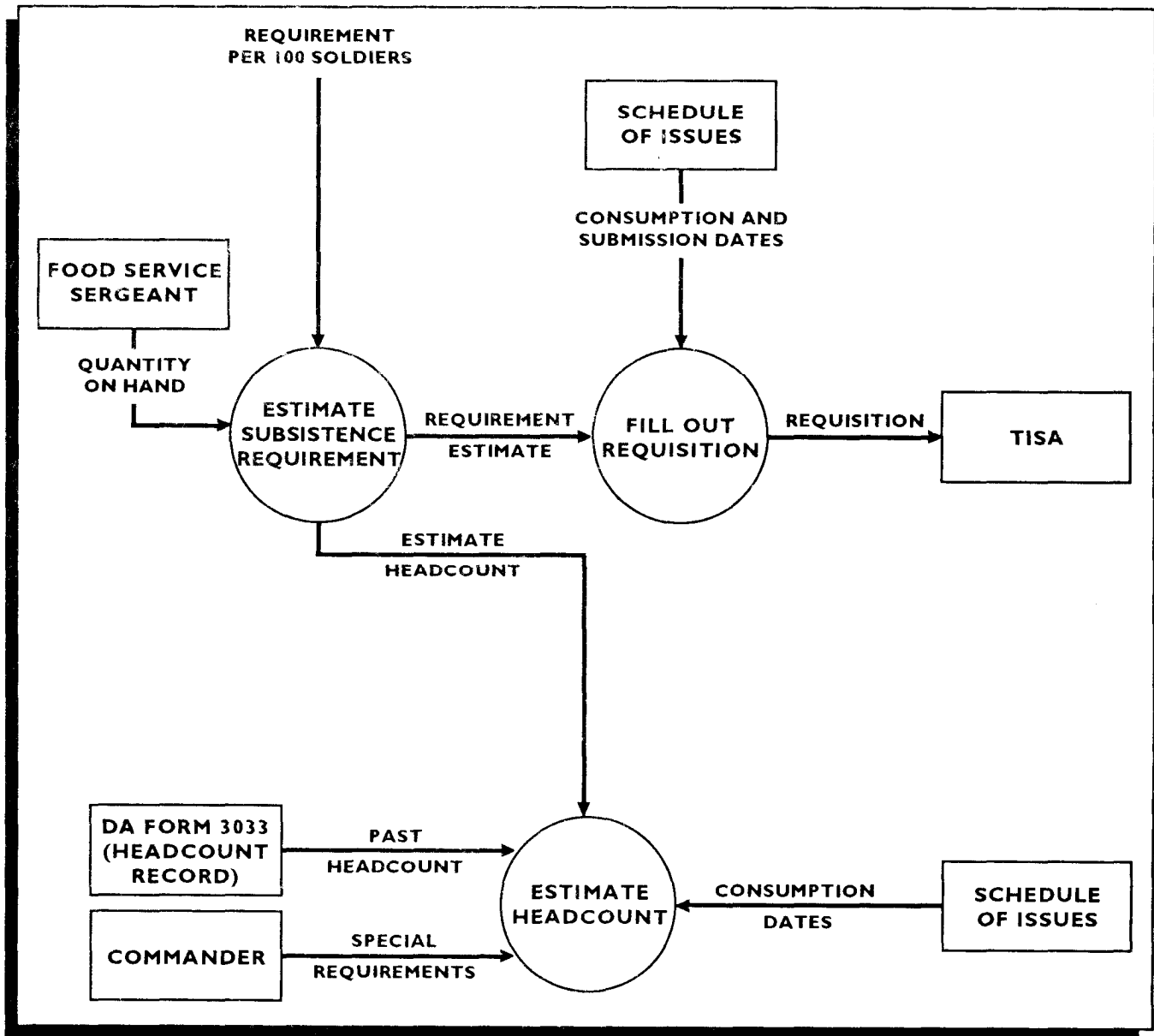


Figure 14-1. Request procedures with ARCS

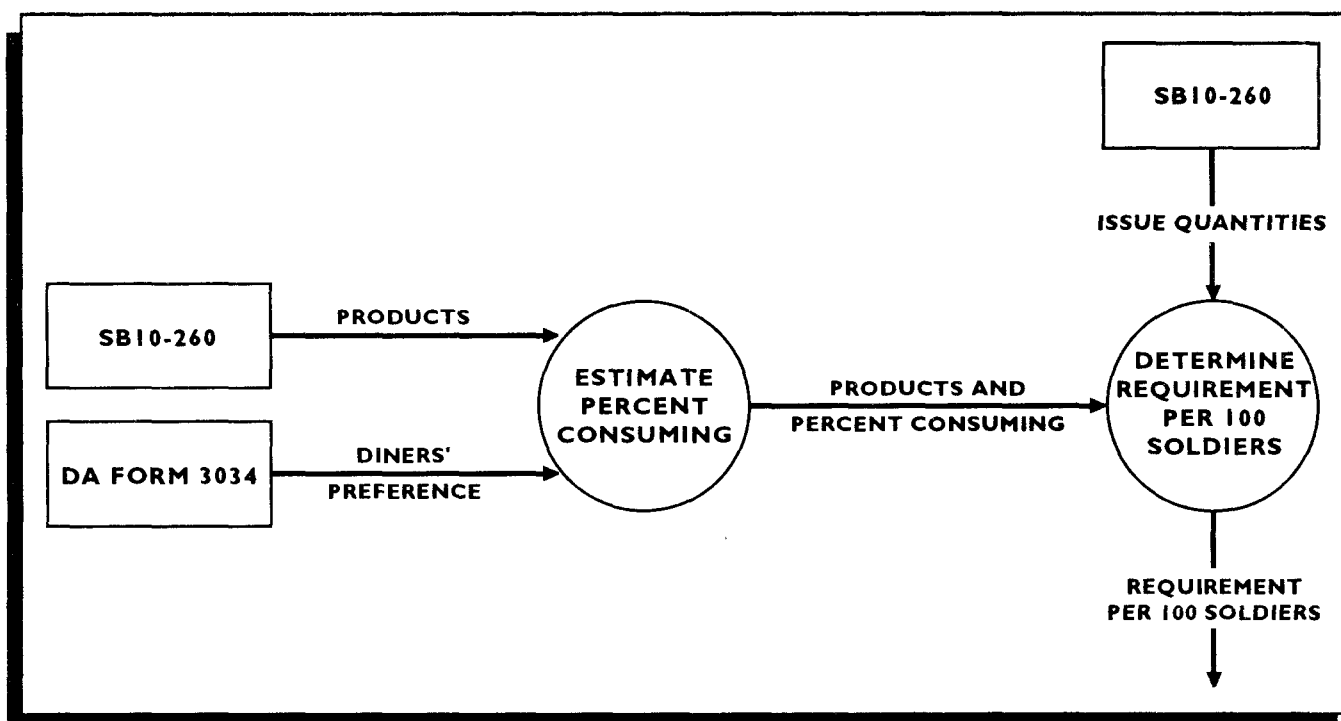


Figure 14-2. Using the Master Menu to determine the requirement for 100 soldiers

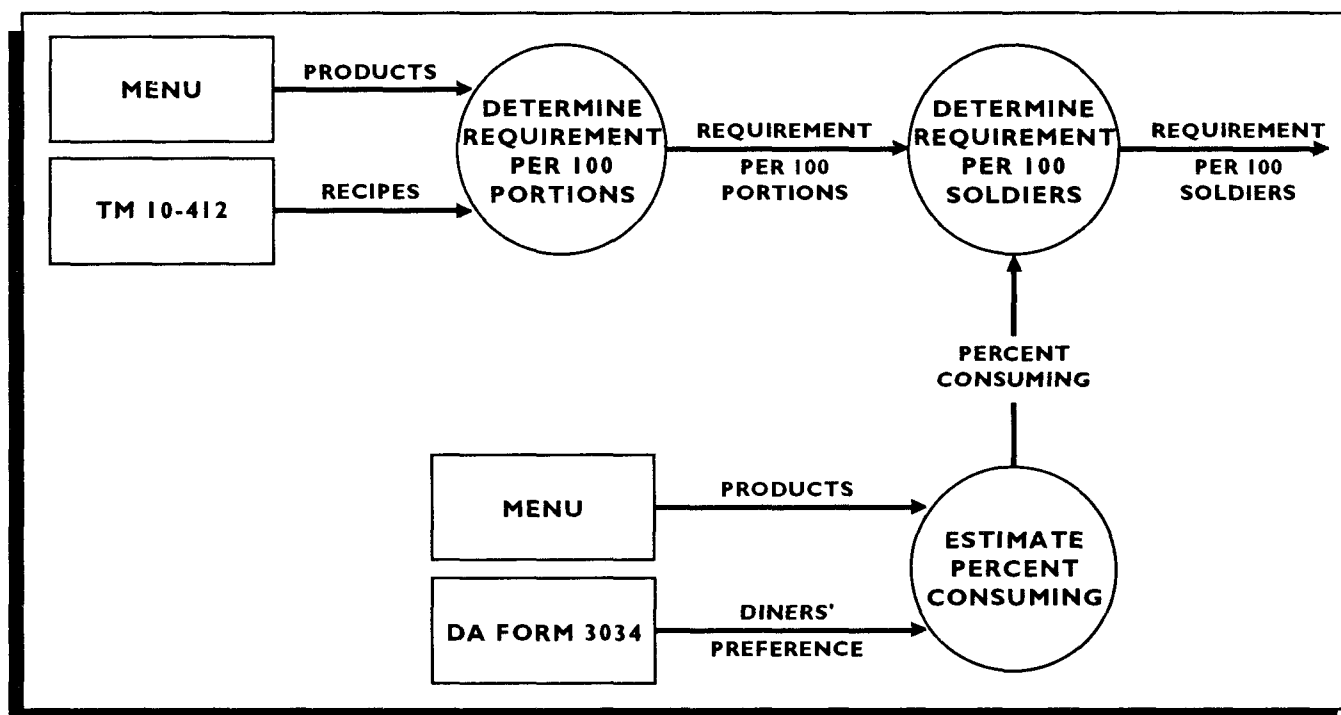


Figure 14-3. Using a locally-developed menu to determine the requirement for 100 soldiers

### **Estimate the Number of Diners**

You can use figures from your headcount records to estimate the number of diners for each meal. However, these figures must be adjusted for holiday meals, alerts, field exercises, weather, time of month, and other special circumstances.

### **Determine the Quantity of Excess Food on Hand**

Review your stockage of items required for upcoming menus, subtract the amount required to prepare meals during the current issue period from the amount on hand. The difference is the amount of excess. This excess may be used in the development of your menus to reduce the excess, reduce expenditures, and to help balance your account.

### **Figure the Quantity of Food to Order**

Subtract the items and amounts which will be used from excess stock from the amount required. The result is the minimum that you must order. Order enough of each item to prepare the number of meals you expect to serve.

### **Prepare Your Request**

Methods to request food vary from installation to installation, so consult the FA or TISO for detailed guidance. Figure 14-4 (page 14-7) is an example of a DA Form 3294-R completed as a ration request. Figure 14-5 (page 14-8) shows a DA Form 3161.

### **Forward Your Request to the TISA**

Requests are submitted per a schedule of ration issues. This schedule is prepared by the TISO and shows when to submit your request for each issue cycle.

## **RECEIVING SUBSISTENCE**

When food is received in the dining facility, it must be inspected as shown in Chapter 13. Subsistence

may be received from a TISA or from commercial vendors.

### **Recording Receipts From a TISA**

Record receipts from the TISA on the issue documents. The authorized person counts or weighs the items, verifies the quantity received in the *SUPPLY ACTION* column of the issue document, and signs the issue document. When signed, the request becomes a receipt. Send one copy of each receipt back to the TISA.

### **Recording Receipts from Commercial Vendors**

Since procedures vary from installation to installation, the local TISO will provide guidance.

## **DOCUMENTING DINING FACILITY TRANSACTIONS**

Use DA Form 3980-R to maintain a record of dining facility transactions to monitor the status of the dining facility account. The status is determined by comparing the facility's monetary allowance with the dollar value of subsistence drawn.

### **BDFA**

Each month the TISA publishes the dollar value of the BDFA for the following month. The BDFA is then used to compute meal values. Table 14-2 (page 14-9) lists conversion percentages for each meal. To compute meal values, multiply the BDFA by each conversion percentage. The meal values are posted to DA Form 3980-R as shown in Figure 14-6 (page 14-10). If the conversion results in an odd penny, apply the penny to the dinner meal BDFA value.

### **Receipts**

Post the dollar value of subsistence received to DA Form 3980-R as shown in Figure 14-6 (page 14-10). Ensure that all receipts (expenditures) are posted, to include DVDs.

RATION REQUEST/ISSUE/TURN-IN SLIP															Date: 15 Apr XX	
To: DMNC, 52 <sup>ND</sup> INF DIV															Request issue	X
From: CAR 1ST FSC															Turn-in issue date	
Consumption date(s) 18 APR XX															Total	22
Number of meals requested															Supply action	
Item	U	B	L	D	B	L	D	B	L	D	B	L	D	Unit price	Dollar value	
8970-01-220																
T Ration	MOD	22														
8970-01-220																
T-Ration Lunch/Din	MOD			23											23	
A Ration	ME															
UHT Milk, white	CO		662		362										1024	
UHT Milk, Choc	CO		100		400										500	
Bread, white	SV		508		508										106	
Bread, whole wheat	SV		254		254										508	
Apples, Fresh	EA				762										762	
Oranges, Fresh	EA		762												762	
Cereal, Assorted	EA		200												200	
8970-00-149-1094 Meal, Ready-to-Eat	BX															
Requested by: <i>See Charles Berry</i>															Total dollar	64
Received by:															Issued by:	
Page no. 1															Received by:	
No. of pages 1															Control no.	
Remarks:																
DA FORM 3294-R, JUN 90																

REPLACES EDITION OF MAY 94, WHICH IS OBSOLETE

Army-Govt Lett, Va., 508-01-20-1

Figure 14-4. DA Form 3294-R completed as a ration request

REQUEST FOR ISSUE OR TURN-IN (DA FORM 710-2-1)						ISSUE		SHEET NO.	3 REQUEST NO.		4 VOUCHER NO.		
						X	TURN-IN	NO. 1					
1. SEND TO: TISA Fort Chester						6. DODAAC WY5QMWJ						8 ACCOUNTING/FUNDING DATA	
2 REQUEST FROM: HHB 4/64 <sup>th</sup> ADA						9. END ITEM IDENT						9c. SERIAL NO.	
*CODE						10. PUBLICATION AR 30-18						11. JOB ORDER NO.	
TURN-IN FWT-Fair Wear And Tear RS-Report of Survey						EX-Excess SC-Suit of Charge							
I-Included R-Replacement													
12 ITEM NO.	a	b	c	d	e	f	g	h	i	j	k	l	
	STOCK NO.	ITEM DESCRIPTION	UNIT OF ISSUE	QUANTITY	CODE*	SUPPLY ACTION	UNIT PRICE	TOTAL COST	DATE	BY			
1	8905-00-935-3161	Tuna, Canned 4lb	CN	14									
2	8915-00-257-3752	COEN Canned Corn 8pk	CN	173									
3	8915-00-616-4818	Beans, Mixed Canned	CN	24									
4	8925-00-128-0545	Nuts, Mixed Shelled	CN	6									
-	- - -	- - - LAST ITEM	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
										SHEET TOTAL		GRAND TOTAL	
13. ISSUE/TURN: DATE BY						14. ISSUE QTY IN "SUPPLY ACTION" COLUMN						15. REC QTY IN "SUPPLY ACTION" COLUMN	
27 Jan 61 Gary Smith												BY	

\* U.S. GOVERNMENT PRINTING OFFICE: 1967

REPLACES EDITION OF JUN 73 WHICH WILL BE USED UNTIL EXHAUSTED.

DA FORM 3181 MAY 61



Table 14-2. Meal conversion percentages

MEAL	CONVERSION PERCENTAGE
Breakfast	20
Lunch	40
Dinner	40
Brunch	45
Supper	55

### Headcount

After each meal, post the cumulative headcount from the DA Form 3032 and DD Form 1544 to the daily DA Form 3033. After the supper meal on the following day, post the headcount to DA Form 3980-R. Then multiply the headcount for each type of meal by the meal value. Add the results, and post the total dollar value to DA Form 3980-R as shown in Figure 14-6 (page 14-10).

### BALANCING THE ACCOUNT

The goal should be to keep the dining facility account balanced. A balanced account is one in which the amount of subsistence purchased equals the allowance earned. An overdrawn account can be balanced by turning in excess subsistence, reducing requests, and changing menus. If you have purchased less than you have earned, the account is underdrawn. When an account is underdrawn, the menu can be revised to offer a wider variety or more expensive items more frequently. The account status may be determined as described in these paragraphs.

#### Determine the Cumulative Allowance

To determine the cumulative allowance, first look at the number in column h of DA Form 3980-R. If it has a plus sign in front of it, add it to the number in column g. If it has a minus sign in front of it, subtract it from the number in column g. Post the

result in column h as shown in Figure 14-6 (page 14-10).

#### Determine the Cumulative Total Value of Subsistence Received

Add the numbers in columns i, j, and k. Post the total to column 1. Add the numbers in column 1 to the number in column m. Post the total to column m as shown in Figure 14-6 (page 14-10).

#### Determine the Monetary Status

Compare the number in column m to the number in column h. Then compute monetary status and post it to DA Form 3980-R as shown in Table 14-3 (page 14-12).

#### Convert the Monetary Status to a Percentage

To convert the monetary status to a percentage, divide the figure in column n by the figure in column h as shown in Figure 14-6 (page 14-10). If the result is more than 3 percent at the end of the month, take action to get the account back into balance.

### ADJUSTING THE ACCOUNT STATUS

You should take actions to adjust a plus or minus account status. These actions are described below.

#### Overdrawn Account

If the account is overdrawn at the end of a fiscal year, the commander MUST initiate a report of survey to find out whether anyone should be held liable for the overdrawn amount and to return the account to a zero balance. The RS is posted to the DA Form 3980-R as shown in Figure 14-6 (page 14-10). Additional guidance in adjusting overdrawn accounts is in AR 30-1. In contract-operated facilities, the contracting officer will initiate action to determine the limits of the contractor's liability. The contracting officer is responsible for investigating losses in a contracted facility, not the commander. This is according to FAR 45.503, which takes precedence over an AR.

DINING FACILITY ACCOUNT CARD										1. ACCOUNTING PERIOD		2. UNIT/ACCOUNT NO		3. BEGINNING INV	
For use of this form, see AR 30-16. The reporting agency is ODCSLOG										JUNE 19XX		HHC 2d Av ADA		\$ 2,146.65	
										5. VERIFIED BY ACCOUNT OFFICER					
										6. ACTIVE ARMY					
										7. ALLOWANCE FOR TODAY					
										8. CUMULATIVE ALLOWANCE INCL TODAY (1+7)					
										9. VALUE ITEMS ISSUED					
										10. DIRECT DELIVERY					
										11. TOTAL VALUE OF SUBSIDENCE ISSUED					
										12. CUMULATIVE TOTAL ISSUED INCL TODAY					
										13. MONETARY STATUS					
4-30	86	172	172	194	236										
DATE	BREAKFAST	LUNCH	DINNER	BRUNCH	SUPPER										
1-2-3	765	1253	955												
4-5	305	521	476												
6-7	509	876	831												
7	T- Pack	Excess Cost													
8-9-10	334	526	489												
10	B-RATION	Excess Cost													
11-12	326	534	501												
13-14	543	709	801												
15-16-17	279	498	476												
18-19	306	503	482												
20-21	529	653	543												
22-23-24	298	529	518												
25-26	318	256	553												
27-28	489	761	604												

DA FORM 3980-R, AUG 87, IS OBSOLETE

DA FORM 3980-R

Figure 14-6. Dollar values posted to DA Form 3980-R

**14-11**

*Table 14-3. How to compute and post monetary status*

COMPARE		POST
<b>COLUMN m WITH COLUMN h, THEN IF THE NUMBER IN COLUMN m IS</b>		<b>THE RESULT IN COLUMN n WITH A</b>
<i>Larger</i>	Subtract h from m = + sign	
<i>Smaller</i>	Subtract m from h = - sign	

### Relief From Accountability and Credit

Relief from accountability and credit for losses are explained in AR 30-1 and AR 735-5. When an RS is conducted according to AR 735-5, the person initiating the RS will provide a copy of the RS (DA Form 4697) to the TISO. In contract-operated facilities, the contracting officer will provide the TISO with a copy of the determination detailing the contractor's liability. The TISO will post and credit the dining facility account.

### MANAGING DINING FACILITY INVENTORY

Proper management and inventory control helps to maintain a balanced dining facility account. Unnecessarily large inventories waste space, invite theft, and can lead to waste through spoilage. Generally, excesses should be eliminated by integrating items into the menu or by returning excess items to the TISA for credit. The schedule of ration issues, published by the TISO, shows when food may be turned in. A veterinary food inspection specialist will inspect the food. Only food that is certified fit for reissue will be accepted.

### Turn-Ins

Excess food in the dining facility should be turned in, while food that is not fit for consumption must be disposed of by the FSS as described in AR 30-18. Figure 14-7 (page 14-13) is an example of a DA Form 3161 filled out as a request for turn-in. The supporting supply TISA will complete the DA Form 3161 as shown in Figure 14-8 (page 14-14) and will return a copy for the dining facility's records. The completed form will be used to post the value of the turn-in to the dining facility DA Form 3980-R. Turn-ins are posted to the DA Form 3980-R as shown in Figure 14-6 (page 14-10).

### Inventory Record

A monthly inventory must be conducted after the dinner meal, on the last day of each month. Use DA Form 3234-R (Figure 14-9, page 14-15) to record the inventory. Consolidate totals from all DA Forms 3234-R on DA Form 3234-1-R (Figure 14-10, page 14-16). A signature and verification date is not required on the monthly inventory, DA Form 3234-R. The consolidated copy of DA Form 3234-1-R, however, will require signatures. During the fiscal year-end inventory, the disinterested person verifying the inventory must sign and date the last sheet of DA Form 3234-R (if more than one sheet is used). Within two working days after the final reconciliation of the DA Form 3980-R, copies of DA Form 3234-R, DA Form 3234-1-R, and DA Form 3980-R are forwarded to the responsible FA for review and appropriate action. The FSS may enter the unit designation in the remarks section of the DA Form 3234-1-R to assist the responsible FA in identification. Also, to assist in the FA's review, the FSS should include the inventory value objective computation, shown in AR 30-1, paragraph 7-6, in the remarks section of the DA Form 3234-1-R.

REPLACES EDITION OF JUN 73 WHICH WILL BE USED UNTIL EXHAUSTED.

**14-13**

DA FORM 3161  
MAY 83

*Figure 14-8. DA Form 3161 with entries showing turn-in has been accepted*

INVENTORY RECORD For use of this form, see AF 30-1; the proponent agency is DCSLOG.				PAGE NO 6	NO. OF PAGES 6	
ORGANIZATION USMA PREP SCHOOL, FT BELVOIR, VA 22103				MONTH JANUARY	YEAR 19XX	
ITEM A	UNIT B	UNIT PRICE C		LAST DAY		
				QTY D	VALUE E	
BEEF	XX	XX	XX	XX	XXX	XX
GRILL STEAK	LB	3	55	56	198	80
GROUND BEEF	LB	1	19	112	133	28
POT ROAST	LB	1	96	44	86	24
SWISS STEAK	LB	2	35	35	82	25
HAMBURGER PATTIES	LB	1	10	108	118	80
POULTRY	XX	XX	XX	XX	XXX	XX
TURKEY, BONELESS ROLL	LB	1	19	26	30	94
CHICKEN WH RTC	LB		57	112	63	84
PORK	XX	XX	XX	XX	XXX	XX
BACON	LB	1	29	48	61	92
HAM, SMKD, BONELESS	LB	1	63	62	101	06
VEGETABLES, FRZ	XX	XX	XX	XX	XXX	XX
CORN, WHOLE KERNEL	LB		58	60	34	80
PEAS	LB		41	33	13	53
MIXED VEGETABLES	LB		51	48	24	48
CONDIMENTS	XX	XX	XX	XX	XXX	XX
SUGAR, GRANULATED	BG	2	84	15	42	60
COFFEE, ROASTED, #3 CAN	LB	1	75	12	21	00
SHEET TOTAL					\$1,013.54	
SIGNATURE OF VERIFYING OFFICER				DATE VERIFIED		

DA FORM 3234-R, AUG 84

EDITION OF SEP 79 IS OBSOLETE

Figure 14-9. Inventory recorded on DA Form 3234-R

MONTHLY INVENTORY RECAP SHEET for DA FORM 3234-R			
For use of this form see AR 30-1, the proponent agency is DCSLOG.			
DATE: <u>31 JULY 19XX</u>			
PAGE of PAGES	PERISHABLES	SEMI-PERISHABLES	TOTAL
1. of 6	\$ <u>                    </u>	\$ <u>1,327.90</u>	\$ <u>1,327.90</u>
2. of 6	\$ <u>995.66</u>	\$ <u>                    </u>	\$ <u>995.66</u>
3. of 6	\$ <u>1,001.82</u>	\$ <u>                    </u>	\$ <u>1,001.82</u>
4. of 6	\$ <u>1,044.63</u>	\$ <u>                    </u>	\$ <u>1,044.63</u>
5. of 6	\$ <u>980.75</u>	\$ <u>                    </u>	\$ <u>980.75</u>
6. of 6	\$ <u>949.94</u>	\$ <u>63.60</u>	\$ <u>1,013.54</u>
7.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
8.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
9.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
10.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
11.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
12.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
13.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
14.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
15.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
16.	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
TOTALS	\$ <u>4,972.80</u>	\$ <u>1,391.50</u>	\$ <u>6,364.30</u>
<u>A. L. Davis</u> FSS SIGNATURE		<u>Harold E. Richard, CPT OM</u> FSO SIGNATURE	<u>\$6,364.30</u> GRAND TOTAL
REMARKS:			
GRAND TOTAL OF INVENTORY \$6,364.30 DOLLAR VALUE OF FIRST ISSUE (-) <u>3,998.92</u> NET INVENTORY VALUE \$2,365.38			
HNB 4/64 <sup>th</sup> ADA			

DA FORM 3234-1 R, AUG 87 EDITION OF AUG 84 IS OBSOLETE

Figure 14-10. Recapitulation of totals from DA Forms 3234-1-R